

**Instructions to Complete
Annual Report of Dealer or Market Agency Buying on Commission
Form P&SP – 3300**

You, as an individual, corporation, or association engaged in business as a dealer or market agency buying livestock on a commission basis, are required to file an annual report on form P&SP-3300 with the United States Department of Agriculture.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

Mail the completed form to the regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Denver Regional Office One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Des Moines Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Additional copies of the report may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the report can also be addressed to that regional office.

If you report on a calendar-year basis, you must file your report not later than April 15. If you report on a fiscal-year basis, you must file your report not later than 90 days after the close of your fiscal year.

Line No.	Subject	Instructions
Section I – Certification		
1	Report End Year	If the firm operates on a calendar year basis, enter the year the report period ended. If the firm operates on a fiscal year basis, complete line 2
2	Fiscal Year Basis	If the firm operates on a fiscal year basis, enter the start and end dates for the firm's fiscal year.
3	Date	Enter the date the report was signed.
4	Title	Enter the title of the person signing the report
5	Signature	An owner, partner, POA, or officer of a corporation must sign the report.
6	Name	Enter the name of the reporting firm.
7	Operating Address	Enter the address and telephone number of the reporting firm.
8	Cell Phone Number	Enter the officer/owner's cell phone number.
9	Fax Number	Enter the firm's fax number.
10	E-mail Address	Enter the firm's e-mail address.
11	Type of Organization	Check the appropriate box to indicate the type of organization. If other, briefly describe the type of organization.
12	Web Site	Check the appropriate box if the operating firm operates a web site in conjunction with its livestock operations. If yes, provide the web site's address.

Line No.	Subject	Instructions
13 a and b	Changes in Organization	Check the appropriate box to indicate if any changes in the firm's organization occurred during the reporting year? If you check yes, describe the changes.
Section 2 – Bond Information		
14 a	Total Cost of Livestock Purchased on a Dealer Basis for Registrant's Account	For each quarter of your business year, enter the gross dollar value of all livestock purchased for others on a commission basis, whether or not payment was made by you or your customers.
14 b	Total Cost of Livestock Purchased for the Accounts of Others	For each quarter of your business year, enter the gross dollar value of all livestock purchase for others on a commission basis, whether or not payment was made by you or your customers.
15	Total Cost of Livestock Purchased	Add the costs reported for each quarter in lines 14a and b; enter as the total cost of livestock purchased during the year.
Section 3 – Balance Sheet As Of Close Of Reporting Period		
As stated on the form, a copy of a financial statement or audit report, if available for the period covered by the report, may be submitted in place of the balance sheet and statement of operations (sections 3 and 4). If you choose to submit a copy of a financial statement or audit report, any information requested on the form that is not included needs to be provided on the form. All of the information should be provided as of the end of the reporting year.		
A. Current Assets		
16	Cash - Cash on Hand	Enter your firm's cash on hand.
17	Cash - In Bank (per books)	Enter your firm's general bank account balance as the bank account balance according to the balance on the books. (Report bank overdrafts according to bank statements under current liabilities on line 38.)
18	Inventories – Livestock	Enter the dollar value of livestock purchased for resale that is unsold at the close of the reporting period. (Report livestock held for breeding or dairy operations under other assets on line 35.)
19	Inventories – Feed	Enter the dollar value of feed inventory on hand.
20	Marketable Securities: U.S. Government Bonds and others	Enter the dollar value of any temporary cash investments (securities, CD's, etc.). Include only those marketable securities which represent the investment of cash available for current operations and not otherwise pledged as security. Include cost or market value, whichever is lower. (Report long-term investments under investments on line 30.)
21	Accounts Receivable - One year old or less	Enter the dollar amount of only those accounts receivable that are one year old or less.
22	Accounts Receivable - More than one year old	Enter the dollar amount of only those accounts receivable that are older than one year old.
23	Accounts Receivable - Subtotal	Add lines 21 and 22; enter as the subtotal.
24	Allowance for doubtful accounts	Enter the total dollar value of allowance for doubtful accounts. This is accounts that you do not think you will be paid for. (NOTE: Enter as a negative number to be subtracted when calculating the total.)
25	Notes receivable due within one year	Enter notes receivable and portions of installment notes that are due within one year, including those past due that are deemed likely to be collected. Exclude past due notes that are deemed unlikely to be collected and will be written off.
26	Prepaid expenses	Enter only that portion of the prepaid expense that is for services or goods that will be received or utilized within one year. (Report the balance of prepayments for services or goods to be utilized in the following year under "Other Assets" on line 35.)
27	Interest receivable	Enter the dollar amount of interest receivable.
28	Other (specify)	Enter a brief description for any other current assets (those not already covered on the form) and enter the total.

Line No.	Subject	Instructions
29	Total current assets	Add lines 16 through 28; enter as total current assets.
B. Other Assets		
30	Investments	Enter the dollar amount of your form's investments.
31	Fixed Assets - Land	Enter the dollar value of the land that your firm owned.
32	Fixed Assets – Buildings, Structures and Equipment	Enter the dollar amount of the building, equipment, and all other fixed assets that your firm owned.
33	Allowance for depreciation	Enter the dollar value of the accumulated depreciation and amortization of line 32. Subtract line 33 from line 32; enter as the dollar amount of buildings, structures, and equipment less allowance for depreciation.
34	Lone Term Notes Receivable	Enter the dollar value of any notes receivable due after one year. Report notes receivables and portions of installment notes which are not due within one year from close of reporting period. Exclude past due notes owed the firm. Exclude the portion included on line 25.
35	Other	Enter the dollar value and specify any other assets your firm has.
36	Total Other Assets	Add lines 30, 31, 33 (the second amount), 34 and 35; enter as the total dollar value of all other assets.
C. Total Assets		
37	Total Assets	Add lines 29 and 36; enter as the total assets.
D. Current Liabilities		
38	Bank Overdraft	Enter the bank overdraft amount per books, not the overdraft shown on the bank statement.
39	Payables – Due to Trade	Enter the total dollar value of accounts payable due to the trade. For example, accounts payable due to the sale of meat or meat products.
40	Payables – Due to Affiliates & Subsidiaries	Enter the total dollar value of accounts payable due to affiliates and subsidiaries of the market agency.
41	Payables – Due to Officers	Enter the total dollar value of accounts payable due to officers.
42	Payables – Advances/Deposits on Livestock	Enter the total dollar value of accounts payable advances and deposits on livestock.
43	Payable – Taxes	Enter the total dollar value of accounts payable due to taxes.
44	Payable – Demand Notes	Enter the total dollar value of accounts payable due to demand notes.
45	Payable – Notes, mortgages, and bonds	Enter the total dollar value of notes, mortgages, bonds, and installments thereon which are payable within one year. Exclude past due notes, etc.
46	Payable – Other	Enter the total dollar value of any other accounts payable which have not already been included in lines 39 through 45.
47	Payable – Subtotal	Add together lines 39 through 46; enter as the total dollar value of payable.
48	Total Current Liabilities	Add lines 38 and 47; enter as the total dollar value of current liabilities.
E. Other Liabilities		
49	Long-term notes, mortgages & bonds payable	Enter the total dollar value of notes, mortgages, bonds and installments that are not payable within one year. (Report past-due notes, etc. should be reported under line 45.)
50	Other	Enter any other long-term liabilities that have not already been included on line 49.
51	Total other liabilities	Add lines 49 and 50; enter as the total dollar value of other liabilities.
F. Total Liabilities		
52	Total Liabilities	Add lines 48 and 51; enter as the total dollar value of total liabilities.

Line No.	Subject	Instructions
G. Net Worth		
53	If incorporated - Capital Stock	Enter the total dollar value of preferred capital stock.
54	If incorporated - Retained Earnings	Enter the total dollar value of retained earnings.
55	In unincorporated – Owners' capital	Enter the total dollar value owners' capital.
56	In unincorporated – Undivided profits (+) or loss (-)	Enter the total dollar value of undivided profits or losses.
57	Total Net Worth	Add lines 53 through 56; enter as the total dollar value of net worth.
H. Total Liabilities And Net Worth		
58	Total Liabilities and Net Worth	Add lines 52 and 57; enter as the total dollar value of liabilities and net worth.
Section 4 – Detail Of Dealer And Buying Commission (Order Buying) Income		
59	A. Dealer Livestock	For income as a dealer, for each category of livestock, enter the total number of head purchased on a commission basis and the buying commission charged for each species handled during the reporting period, whether or not payment was made by you or your customers.
60	B. Buying Commission (Order Buying) Income	For income as an order buyer, for each category of livestock, enter the total number of head purchased on a commission basis and the buying commission charged for each species handled during the reporting period, whether or not payment was made by you or your customers.
Section 5 – Statement Of Operations		
A. Income		
61	Gross dealer profit (+) or loss (-)	Enter the total profit/loss from your dealer operations (from Section 4, line 59).
62	Buying commission	Enter the amount of buying commission (from Section 4, line 60).
63	Bonuses, profits, or salary received	Enter the amount of income from bonuses, profits, or salary received from others.
64	Other income	Enter any other income and specify where you received it from.
65	Total income	Add lines 61 through 64 to obtain your total income for the reporting period.
B. Expenses		
66	Wages & bonuses	Enter the amount of wages and bonuses as expenses.
67	Selling commissions	Enter the amount selling commission as expenses.
68	Yardage	Enter the amount of yardage as expenses.
69	Feed	Enter the amount of feed as expenses.
70	Trucking	Enter the amount of trucking as expenses.
71 and 72	Split of profits, bonuses, etc. paid to others	Enter the dollar amount paid to others as split of profits, bonuses, etc. and briefly explain what the payment was for.
73	Other expenses	Enter any other expenses and specify what they expenses are.
74	Total expenses	Add lines 66 through 73 to obtain your total expenses.
75	Net profit (+) or loss (-)	Subtract line 74 from line 65; enter as the net profit (+) or net loss (-).